IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CENTRAL EXCISE & CUSTOMS GOLD CONTROL APP No 18 of 2003

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI
and
Hon'ble MR.JUSTICE K.M.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

COMMISSIONER OF CENTRAL EXCISEAHMEDABAD-III

Versus

GUJARAT PARAFFINS PVT. LTD.

Appearance:

1. CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No. 18 of 2003
MR DN PATEL for Applicant
NOTICE SERVED BY DS for Opponent

CORAM : MR.JUSTICE R.K.ABICHANDANI
and
MR.JUSTICE K.M.MEHTA

Date of decision: 09/05/2003

ORAL JUDGEMENT

(Per : MR.JUSTICE R.K.ABICHANDANI)

The CEGAT is directed to forward the statement of case under Section 35H of the Central Excise Act, 1944 along with the following question of law that arises in the matter.

"Does the period of six months contemplated in Rule 57G(5) not apply to a claim of higher credit made after the said prescribed period in cases where lesser credit is taken within the period of six months?"

Rule is made absolute accordingly with no order as to costs.

[R.K. ABICHANDANI, J.]

[K.M. MEHTA, J.]

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